

COMMONWEALTH OF KENTUCKY
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

APPLICATION OF NORTHERN KENTUCKY)	CASE NO.
WATER DISTRICT FOR AN ADJUSTMENT)	2015-00143
OF RATES)	

COMMISSION STAFF'S THIRD REQUEST FOR INFORMATION
TO NORTHERN KENTUCKY WATER DISTRICT

Northern Kentucky Water District ("Northern District"), pursuant to 807 KAR 5:001, is to file with the Commission an original and one copy in paper medium and an electronic version of the following information. The information requested herein is due on or before October 12, 2015. Responses to requests for information in paper medium shall be appropriately bound, tabbed and indexed. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or association or a governmental agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

Northern District shall make timely amendment to any prior response if it obtains information which indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect. For any request to which

Northern District fails or refuses to furnish all or part of the requested information, Northern District shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request. When filing a document containing personal information, Northern District shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the document so that personal information cannot be read.

1. Refer to Northern District's response to Commission Staff's First Request for Information ("Staff's First Request"), Item 8.

a. Provide the test-year employee salary wage information in the format provided herein in Schedule 1.

b. Provide the pro forma employee salary wage information in the format provided herein in Schedule 2.

c. Provide the employee wage information requested above in Items 1.a. and 1.b. in Microsoft Excel spreadsheet, electronic format with all formulas intact.

d. Provide the total test-period salaries and wages Northern District capitalized and include the total capitalization percentage. Include all calculations, assumptions and work papers Northern District used to calculate its response.

e. Provide the date Northern District granted its employees the wage rates listed in the current column.

f. Verify that the test-year salaries and wages requested do not reflect the wage increases that Northern District granted its employees in 2015.

g. If the salary and wage information referenced above in Item 1.f. is accurate, explain why Northern District did not propose to adjust its test-year salaries and wages expense—employees to reflect the pay increases that were granted in calendar year 2015.

2. Refer to Northern District's response to Staff's First Request, Items 8 and 9.c.

a. For each employee position identified in the response to Item 8.a. as being terminated in the test year and will not be replaced, provide the following information that was originally requested in Item 9.c.:

- (1) Reported test-year salary;
- (2) Test-year salary that was capitalized;
- (3) Retirement;
- (4) Payroll taxes reported in 2014; and
- (5) Insurance benefits paid in 2014.

b. Provide a detailed explanation for why the costs identified above in the response to Item 2.a. should not be removed from Northern District's test-year operating expenses.

3. Refer to Northern District's response to Staff's First Request, Items 8 and 11.

a. In the table below are comparisons of the fringe benefit costs that were provided by Northern District in its responses. Provide a detailed explanation for the differing amounts.

	<u>Item 8.a.</u>	<u>Item 11</u>	<u>Differences</u>
(1) Health Insurance	\$ 2,306,562	\$ 2,204,214	\$ 102,348
(2) Pension	1,447,514	1,483,609	(36,095)
(3) Life Insurance	66,898	64,151	2,747
(4) Dental	90,412	107,278	(16,866)

b. Using the premiums that became effective in 2015, calculate the annual employee health insurance, life insurance, and dental insurance costs. Separately identify the cost of these benefits that are provided to Northern District's Board of Commissioners. Include copies of all calculations, assumptions, and work papers used by Northern District to formulate its responses.

4. Refer to Northern District's response to Staff's First Request, Item 13.

a. Northern District has included an estimated payment to Stoll, Keenon, Ogden of \$10,000 for legal representation. Provide a detailed description of the legal services that will be provided by Stoll, Keenon, Ogden to Northern District during this rate case proceeding.

b. Explain why Northern District has included the cost for two legal firms, John N. Hughes, PSC and Stoll, Keenon, Ogden, in its estimated rate case cost.

c. Verify that Northern District is not proposing to include amortization of its rate case cost in the test-year operating expenses.

d. Provide the updated rate case costs as requested in Staff's First Request, Item 13.a.

5. Refer to Northern District's response to Commission Staff's Second Request for Information ("Staff's Second Request"), Item 1.b.

a. Provide a detailed explanation of Northern District's adjustment to eliminate 15 percent of test-year depreciation expense from its revenue requirement calculation.

b. Cite any references in Northern District's application to the depreciation expenses adjustment.

c. In its response to Staff's Second Request, Item 4.a., Northern District states, "Debt from the Kentucky Infrastructure Authority (KIA) is subordinate debt, therefore it is not required to be considered in the debt covenant calculation." Provide a copy of the KIA debt agreement or bond ordinance that supports Northern District's position that subordinate debt is not required to be considered in the debt covenant calculation.

6. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Service Engineering Account 631-5000-030.

a. There is a \$3,324 expense paid to Thelen Associates, Inc. for geotechnical services. Provide a more detailed description of the geotechnical services and explain why this cost should not be capitalized.

b. There is a \$6,370 expense paid to Voix & Voix for professional services. Provide a more detailed description of the professional services that were provided by Voix & Voix.

7. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Legal-Engineering Account 633-5000-030. Provide a more detailed description for each item Northern District listed on the schedule.

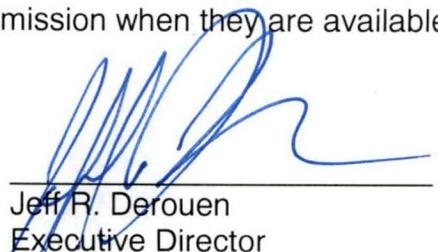
8. Refer to Northern District's response to Staff's Second Request, Item 7, Contractual Services Legal Account 633-8000-079. Provide a more detailed description for each item Northern District listed on the schedule.

9. Refer to Northern District's response to Staff's Second Request, Item 8. Provide a more detailed description for the "Agreed Upon Procedure" that cost \$12,000.

10. Refer to Northern Districts responses to Staff's Second Request, Item 15.b.

a. In the response, it is stated that an \$11,165,000 prior period adjustment to Northern District's Unappropriated Fund Balance will be necessary to record the net pension liability of \$10,823,000. Reconcile the difference between the \$11,165,000 prior period adjustment, and the net pension liability of \$10,823,000.

b. When does Northern District estimate that the final journal entry to be made will be known? Provide copies of the journal entries and any studies or analyses that support the journal entries to the Commission when they are available.



Jeff R. Derouen
Executive Director
Public Service Commission
P.O. Box 615
Frankfort, KY 40602

DATED SEP 28 2015

cc: Parties of Record

Case No. 2015-00143

Northern Kentucky Water District
Case No. 2015-00143
Test-Year Payroll Information

Schedule 1
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Witness Responsible

(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - l)
		(c) Hourly Wages		(e) Hours Worked				
		Regular	Overtime	Regular	Overtime			
40258	Mapping Tech					\$38,554.29		
30060	Distr. Crew Lead					\$72,428.29		
40150	Acct. Serv. Rep					\$47,304.74		
20075	Plant Foreperson					\$67,317.53		
10150	P.T. Accountant					\$18,076.50		
60482	Fieldman					\$40,711.87		
30075	Fieldman					\$39,495.28		
60523	Fieldman					\$33,163.58		
60514	Pl. Operator					\$36,958.52		
60540	Fieldman					\$3,355.02		
10160	VP Finance/CFO					\$126,271.96		
60496	Instru. Specialist					\$66,157.31		
40250	Eng. Tech					\$51,191.32		
60508	Comp. Supp. Tech					\$48,107.17		
60536	Bldg & Grds Tech					\$10,546.40		
60532	Acct. Serv. Rep					\$13,085.81		
60520	Pl. Operator					\$35,391.97		
30100	Fieldman					\$56,887.66		
40260	IT Manager					\$101,803.64		
10175	HR Director					\$103,858.16		
40270	C. S. Field Rep					\$53,135.57		
20350	PT Pl. Operator					\$4,340.00		
60518	Instru. Tech					\$47,727.19		
20375	Distr. Supervisor					\$79,575.10		

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Witness Responsible

(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - i)
		(c) Hourly Wages		(e) Hours Worked				
		(c) Regular	(d) Overtime	(e) Regular	(f) Overtime			
30225	Fieldman					\$57,785.07		
40330	Adm. Asst. Eng					\$44,044.61		
20378	Pump Mech.					\$45,781.92		
40350	Bldg & Grds Tech					\$36,220.22		
60528	Meter Shop Field					\$28,466.74		
60494	Pump Mech.					\$41,043.92		
40400	Pl. Operator					\$50,256.36		
40410	PT Payroll Clk					\$12,495.00		
40405	Database Adm					\$76,289.68		
60487	Pl. Operator					\$43,531.34		
60525	Meter Shop Field					\$29,311.11		
20450	Pump Mech.					\$64,724.08		
20325	Pl.Maint Supv					\$68,269.32		
60531	Instr. Tech					\$21,844.98		
60488	Acct. Serv. Rep					\$30,117.90		
20500	PT Pump Mech					\$15,200.00		
60465	Distr. Clk					\$32,605.52		
40435	Inspector					\$55,861.04		
30350	Inspector					\$57,850.47		
60529	Fieldman					\$25,114.23		
60484	Pl. Operator					\$43,320.59		
20650	PT Detainee Supv					\$4,400.00		
30415	Fieldman					\$66,657.10		
60466	Maint. Foreman					\$69,824.63		

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		(c) Hourly Wages		(e) Hours Worked				
		(d) Regular	(f) Overtime	(e) Regular	(f) Overtime			
60460	Acct. Serv. Rep					\$27,483.71		
60534	Fieldman					\$13,900.53		
60512	Fieldman					\$47,236.23		
60425	Meter Shop Field					\$55,472.15		
20660	Bldg & Grds Tech					\$32,700.94		
40420	Distr Crew Lead					\$30,462.13		
60375	PT Lab Clk					\$5,089.50		
40425	Meter Shop Field					\$38,737.83		
10300	VP Eng/Prod/Dist					\$148,537.72		
40450	Constr. Supv					\$73,550.36		
40475	Meter Shop Field					\$43,977.78		
40460	Acctg. Tech					\$41,432.59		
30450	Distr. Foreman					\$79,467.91		
20670	Pl. Operator					\$45,847.89		
60510	Instr. Spec					\$46,726.07		
60524	Fieldman					\$36,977.16		
40515	Fieldman					\$51,187.33		
30460	Fieldman					\$34,621.51		
60485	Acct. Serv. Rep					\$29,889.15		
60479	Distr. Crew Lead					\$46,676.16		
30475	Equip. Service					\$47,127.37		
60489	Pl. Foreman					\$56,143.23		
40520	GIS Spec					\$55,352.12		
20678	Pl. Operator					\$42,522.48		

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Witness Responsible

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		(c) Hourly Wages		(e) Hours Worked				
		(d) Regular	(f) Overtime	(e) Regular	(f) Overtime			
41340	PT Network Adm					\$1,680.00		
60533	Lab Analyst					\$15,660.23		
30560	Distr. Crew Lead					\$61,570.60		
30550	PT Detainee Supv					\$1,936.00		
60504	Acct. Serv. Rep					\$30,966.14		
60456	Pl. Operator					\$43,270.32		
30610	Inspector					\$67,380.70		
60505	Pl. Operator					\$45,738.48		
60515	Fieldman					\$54,570.47		
60522	Acct. Serv. Rep					\$26,010.97		
40615	Engineering Mgr					\$109,060.48		
60521	Fieldman					\$43,096.06		
40825	Acct. Serv. Rep					\$33,755.21		
20700	Bldg & Grds Crew L					\$41,839.87		
40805	Fieldman					\$57,659.58		
40810	Equip. Service					\$57,948.64		
30630	Fieldman					\$51,670.10		
20775	Operations Mgr					\$34,888.94		
10130	President/CEO					\$272,455.79		
60527	Acct. Serv. Rep					\$9,693.02		
40645	Engineering Clk					\$39,880.60		
60457	Meter Shop Crew L					\$39,449.86		
40655	Scanner					\$31,078.58		
40640	Acctg. Tech					\$38,240.28		

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Witness Responsible

(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - i)
		(c) Hourly Wages		(e) Hours Worked				
		(c) Regular	(d) Overtime	(e) Regular	(f) Overtime			
20200	Chemistry Supv					\$42,757.52		
30635	Inv. Specialist					\$55,125.33		
60471	Adm Asst. Exec.					\$49,916.12		
30670	PT Detainee Supv					\$4,224.00		
60486	Meter Shop Field					\$26,505.79		
30700	C.S. Field Foreman					\$63,956.01		
30715	Distr. Foreman					\$66,071.82		
60459	Distr. Crew Lead					\$50,953.96		
30800	Distr. Foreman					\$112,891.94		
40750	C.S.Field					\$66,289.56		
20875	Safety Coordinator					\$75,447.98		
30825	Eng. Tech					\$45,650.01		
60511	Fieldman					\$42,498.85		
40850	Acct. Serv. Crew L					\$62,593.19		
60513	Eng. Tech					\$43,432.80		
60537	C. S. Field Rep					\$10,342.83		
20900	Maintenance Mgr					\$79,130.32		
40900	C. S. Field Rep					\$63,786.35		
20910	Chemistry Supv					\$70,754.08		
41305	Acct. Serv. Crew L					\$45,175.56		
20915	Pl. Operator					\$43,602.96		
30835	Distr. Crew Lead					\$62,055.51		
60516	Fieldman					\$40,433.02		
60519	Fieldman					\$40,872.31		

Northern Kentucky Water District
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Test-Year Payroll Information

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Witness Responsible

(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - i)
		(c) Hourly Wages		(e) Hours Worked				
		(c) Regular	(d) Overtime	(e) Regular	(f) Overtime			
20925	Plant Supervisor					\$60,987.52		
60475	Distribution Clk					\$28,486.57		
40975	Acct. Serv. Rep					\$37,243.96		
20930	Chemist					\$66,741.51		
60517	Finance Mgr					\$58,124.40		
41010	Acct. Serv. Crew L					\$53,886.69		
60538	Equip. Service					\$10,499.33		
41125	CAD Operator					\$43,476.79		
60474	PT Inspector					\$10,410.38		
60526	Fieldman					\$34,420.18		
21075	PT Pump Mech					\$16,825.00		
60493	Fieldman					\$43,793.61		
60500	Staff Eng					\$56,602.12		
41160	Inspector					\$57,299.25		
41225	Distr. Crew Lead					\$56,331.57		
41250	Design Eng Supv					\$76,017.86		
21200	Equip. Serv. Crew L					\$67,153.70		
60535	Fieldman					\$15,231.59		
60503	Chemist					\$42,985.10		
60455	Desing Eng Supv					\$65,810.24		
60483	C.S. Field Rep					\$38,811.98		
60453	Distr. Crew Lead					\$45,918.46		
20760	Adm Asst. WQ&P					\$51,139.62		
60461	Inspector					\$40,097.22		

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(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - i)
		(c) Hourly Wages		(e) Hours Worked				
		(d) Regular	(f) Overtime	(e) Regular	(f) Overtime			
60473	Distr. Crew Lead					\$48,610.49		
30900	C. S. Field Rep					\$61,872.29		
60481	Pl. Operator					\$41,036.10		
60478	Maint. Foreman					\$62,923.82		
60499	Acct. Serv. Supv					\$59,809.32		
21375	Maint. Foreman					\$80,745.61		
60539	Lab Analyst					\$10,993.73		
60541	Acct. Serv. Rep					\$1,658.40		
21380	Pump Mech.					\$57,855.96		
30975	Lab.Tech					\$43,485.72		
21390	Security Guard					\$9,677.30		
41320	Distr. Crew Lead					\$75,991.86		
60490	Pl. Operator					\$41,439.95		
21415	Recep/Clk					\$38,273.53		
21430	Chemist					\$61,959.68		
60464	Pl. Operator					\$42,849.03		
60502	Lab Co-op					\$4,477.74		
21450	Lab Manager					\$100,253.96		
41510	Fieldman					\$49,302.91		
21475	Pump Mech.					\$56,314.16		
31025	Meter Reader					\$41,943.65		
31050	Distr. Supervisor					\$72,790.44		
41550	C. S. Supervisor					\$74,783.27		
41560	Inspector					\$53,429.25		

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Test-Year Payroll Information

Schedule 1
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Witness Responsible

(a) Emp. #	(b) Title	(c) - (f) Test Year				(g) Calculated Test Year Wages (d x f) + (e x g)	(h) Total Wages for Fiscal Yr. 2014	(i) Differences (h - i)
		Hourly Wages		Hours Worked				
		Regular	Overtime	Regular	Overtime			
31175	Lead Mechanic					\$68,345.47		
60530	Equip. Serv					\$23,901.54		
Totals						\$8,184,569.13		

Northern Kentucky Water District
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Pro Forma Payroll Information

Schedule 2
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Witness Responsible

(a) Emp. #	(b) Title	(c) Test Year		(e) Regular	(f) Overtime	(g) Calculated Pro Forma Wages (c x e) + (d x f)		
		Hours Worked					Current Hourly Wages	
		Regular	Overtime				Regular	Overtime
40258	Mapping Tech			17.54				
30060	Distr. Crew Lead			26.34				
40150	Acct. Serv. Rep			21.59				
20075	Plant Foreperson			27.19				
10150	P.T. Accountant			N/A				
60482	Fieldman			16.72				
30075	Fieldman			17.96				
60523	Fieldman			16.18				
60514	Pl. Operator			16.21				
60540	Fieldman			16.08				
10160	VP Finance/CFO			71.15				
60496	Instru. Specialist			22.75				
40250	Eng. Tech			24.17				
60508	Comp. Supp. Tech			22.82				
60536	Bldg & Grds Tech			13.98				
60532	Acct. Serv. Rep			13.96				
60520	Pl. Operator			16.39				
30100	Fieldman			24.83				
40260	IT Manager			49.26				
10175	HR Director			49.81				
40270	C. S. Field Rep			21.85				
20350	PT Pl. Operator			N/A				
60518	Instru. Tech			16.39				
20375	Distr. Supervisor			37.76				
30225	Fieldman			23.72				
40330	Adm. Asst. Eng			18.18				
20378	Pump Mech.			19.26				
40350	Bldg & Grds Tech			17.77				
60528	Meter Shop Field			16.18				
60494	Pump Mech.			18.69				
40400	Pl. Operator			21.68				
40410	PT Payroll Clk			N/A				
40405	Database Adm			37.76				
60487	Pl. Operator			19.13				
60525	Meter Shop Field			16.18				
20450	Pump Mech.			25.21				
20325	Pl.Maint Supv			33.68				
60531	Instr. Tech			16.53				

Northern Kentucky Water District
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Pro Forma Payroll Information

Schedule 2
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Witness Responsible

(a) Emp. #	(b) Title	(c) Test Year		(e) Regular	(f) Overtime	(g) Calculated Pro Forma Wages (c x e) + (d x f)		
		Hours Worked					Current Hourly Wages	
		Regular	Overtime				Regular	Overtime
60488	Acct. Serv. Rep			14.82				
20500	PT Pump Mech			N/A				
60465	Distr. Clk			15.41				
40435	Inspector			22.15				
30350	Inspector			26.63				
60529	Fieldman			16.12				
60484	Pl. Operator			18.64				
20650	PT Detainee Supv			N/A				
30415	Fieldman			24.83				
60466	Maint. Foreman			24.08				
60460	Acct. Serv. Rep			N/A				
60534	Fieldman			16.05				
60512	Fieldman			16.58				
60425	Meter Shop Field			24.83				
20660	Bldg & Grds Tech			14.87				
40420	Distr Crew Lead			N/A				
60375	PT Lab Clk			N/A				
40425	Meter Shop Field			18.96				
10300	VP Eng/Prod/Dist			N/A				
40450	Constr. Supv			35.49				
40475	Meter Shop Field			19.00				
40460	Acctg. Tech			20.60				
30450	Distr. Foreman			32.84				
20670	Pl. Operator			20.87				
60510	Instr. Spec			18.87				
60524	Fieldman			16.23				
40515	Fieldman			22.11				
30460	Fieldman			N/A				
60485	Acct. Serv. Rep			N/A				
60479	Distr. Crew Lead			17.08				
30475	Equip. Service			24.11				
60489	Pl. Foreman			23.40				
40520	GIS Spec			26.72				
20678	Pl. Operator			19.50				
41340	PT Network Adm			N/A				
60533	Lab Analyst			18.54				
30560	Distr. Crew Lead			23.56				

Northern Kentucky Water District
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Pro Forma Payroll Information

Schedule 2
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Witness Responsible

(a) Emp. #	(b) Title	(c) Test Year		(e) Regular	(f) Overtime	(g) Calculated Pro Forma Wages (c x e) + (d x f)		
		Hours Worked					Current Hourly Wages	
		Regular	Overtime				Regular	Overtime
30550	PT Detainee Supv			N/A				
60504	Acct. Serv. Rep			N/A				
60456	Pl. Operator			19.39				
30610	Inspector			28.10				
60505	Pl. Operator			19.11				
60515	Fieldman			16.50				
60522	Acct. Serv. Rep			14.10				
40615	Engineering Mgr			56.50				
60521	Fieldman			16.39				
40825	Acct. Serv. Rep			16.44				
20700	Bldg & Grds Crew L			20.46				
40805	Fieldman			24.49				
40810	Equip. Service			24.83				
30630	Fieldman			22.88				
20775	Operations Mgr			N/A				
10130	President/CEO			122.49				
60527	Acct. Serv. Rep			N/A				
40645	Engineering Clk			17.74				
60457	Meter Shop Crew L			18.87				
40655	Scanner			14.86				
40640	Acctg. Tech			18.81				
20200	Chemistry Supv			N/A				
30635	Inv. Specialist			25.17				
60471	Adm Asst. Exec.			22.04				
30670	PT Detainee Supv			N/A				
60486	Meter Shop Field			16.41				
30700	C.S. Field Foreman			29.48				
30715	Distr. Foreman			28.77				
60459	Distr. Crew Lead			19.81				
30800	Distr. Foreman			32.84				
40750	C.S.Field			24.83				
20875	Safety Coordinator			36.52				
30825	Eng. Tech			22.19				
60511	Fieldman			16.62				
40850	Acct. Serv. Crew L			27.64				
60513	Eng. Tech			N/A				
60537	C. S. Field Rep			16.05				
20900	Maintenance Mgr			39.43				

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Witness Responsible

(a) Emp. #	(b) Title	(c) <u>Test Year</u>		(e) <u>Current Hourly Wages</u>		(g) Calculated Pro Forma Wages (c x e) + (d x f)
		(d) <u>Hours Worked</u>		Regular	Overtime	
		Regular	Overtime			
40900	C. S. Field Rep			23.68		
20910	Chemistry Supv			35.27		
41305	Acct. Serv. Crew L			21.55		
20915	Pl. Operator			20.85		
30835	Distr. Crew Lead			26.00		
60516	Fieldman			16.42		
60519	Fieldman			16.39		
20925	Plant Supervisor			30.31		
60475	Distribution Clk			N/A		
40975	Acct. Serv. Rep			18.27		
20930	Chemist			32.51		
60517	Finance Mgr			32.37		
41010	Acct. Serv. Crew L			25.46		
60538	Equip. Service			16.13		
41125	CAD Operator			20.65		
60474	PT Inspector			N/A		
60526	Fieldman			16.17		
21075	PT Pump Mech			N/A		
60493	Fieldman			16.72		
60500	Staff Eng			28.79		
41160	Inspector			23.12		
41225	Distr. Crew Lead			20.40		
41250	Design Eng Supv			38.34		
21200	Equip. Serv. Crew L			26.40		
60535	Fieldman			16.05		
60503	Chemist			21.58		
60455	Desing Eng Supv			35.13		
60483	C.S. Field Rep			16.75		
60453	Distr. Crew Lead			19.45		
20760	Adm Asst. WQ&P			24.83		
60461	Inspector			17.68		
60473	Distr. Crew Lead			18.87		
30900	C. S. Field Rep			24.44		
60481	Pl. Operator			19.29		
60478	Maint. Foreman			28.72		
60499	Acct. Serv. Supv			29.34		
21375	Maint. Foreman			28.74		
60539	Lab Analyst			18.54		

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Witness Responsible

(a) Emp. #	(b) Title	(c) Test Year		(e) Regular	(f) Overtime	(g) Calculated Pro Forma Wages (c x e) + (d x f)		
		Hours Worked					Current Hourly Wages	
		Regular	Overtime				Regular	Overtime
60541	Acct. Serv. Rep			13.98				
21380	Pump Mech.			25.56				
30975	Lab.Tech			20.54				
21390	Security Guard			N/A				
41320	Distr. Crew Lead			27.65				
60490	Pl. Operator			19.44				
21415	Recep/Clk			17.80				
21430	Chemist			30.00				
60464	Pl. Operator			19.33				
60502	Lab Co-op			N/A				
21450	Lab Manager			49.93				
41510	Fieldman			N/A				
21475	Pump Mech.			25.46				
31025	Meter Reader			20.26				
31050	Distr. Supervisor			35.13				
41550	C. S. Supervisor			35.92				
41560	Inspector			22.45				
31175	Lead Mechanic			28.98				
60530	Equip. Serv			16.13				
Totals								

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